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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 25/2024-State Tax

Gandhinagar, 10th October, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-46)/GST-2024/S.1(20)/GST Cell:- In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), hereafter in this notification referred to as the said Act, the Gujarat Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Gujarat, Finance Department No. (GHN-89)/GST-2018/S.1(4)TH dated the 14th September, 2018 being Notification No. 50/2018-State Tax, namely:—

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-
- “(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;
- (ii) for the third proviso, the following proviso shall be substituted, namely-
- “Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

